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character, similar to those now held before county boards of equalization and the existing State hearings. If no official reporter is provided by the State, it certainly would be the part of caution for the applicant to furnish his own reporter. Moreover there is always a tendency in such informal hearings, particularly where the State officials will undoubtedly have had experience under the Federal system, to disregard the rules of evidence referred to above. Under such circumstances, while the applicant's position is more difficult than before a court, persistence as well as tact will be necessary for the taxpayer to secure the full benefits of the provisions of the act.

In conclusion there seems to the writer one outstanding point concerning the valuation provisions of the new act. Taxpayers and counsel attempting to secure the benefits of the valuation provisions must at all times be upon their guard not to rely upon handbooks or texts written by persons whose only experience has been with Federal decisions as to competent evidence on questions of value, and must rely on their own experience, and that of others, with the California authorities. Thus qualified, with tact and insistence, they must persist in putting their faith solely upon that evidence which would be competent under our rules of evidence; otherwise the taxpayer's rights will be seriously jeopardized if not entirely lost.

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